

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh kualitas audit dan *corporate governance* terhadap *real earnings management* pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI). Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2014-2017 dimana sampel dipilih dengan berdasarkan kriteria yang sudah ditentukan maka diperoleh sampel sebanyak 15 perusahaan dengan pengamatan selama empat tahun sehingga total sampel yang didapat adalah sejumlah 60. Teknik analisis data dalam penelitian ini adalah analisis regresi linier berganda.

Berdasarkan hasil dari penelitian ini menunjukkan bahwa kepemilikan manajerial dan kepemilikan institusional tidak berpengaruh terhadap *real earnings management*. Sedangkan kualitas audit dan proporsi dewan komisaris independen berpengaruh positif terhadap *real earnings management* yang berarti bahwa semakin tinggi kualitas audit dan proporsi dewan komisaris independen maka perusahaan akan cenderung melakukan praktik *real earnings management*.

Kata kunci : Kualitas Audit, Kepemilikan Manajerial, Kepemilikan Institusional, Proporsi Dewan Komisaris Independen, *Real Earnings Managemen*

ABSTRACT

This research aimed to examine, empirically, the effect of audit quality and corporate governance on the real earnings management of consumptive industry manufacturing companies, which were listed on Indonesia Stock Exchange. While, the research was quantitative. Moreover, the population was consumptive manufacturing which were listed on Indonesia Stock Exchange 2014-2017. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, as there were 15 companies with 4 years observation, the total samples was 60. In addition, the data analysis technique used multiple linear regression.

The research result concluded managerial and institutional ownership did not affect the real earnings management. On the other hand, the audit quality and proportion of independent commissioner board had positive effect on the real earnings management. It meant, the higher the audit quality and proportion of independent commissioner board, the higher the company would tend to have real earnings management practice.

Keywords: Audit Quality, Managerial Ownership, Institutional Ownership, Proportion of Independent Commissioner board, Real Earnings Management.